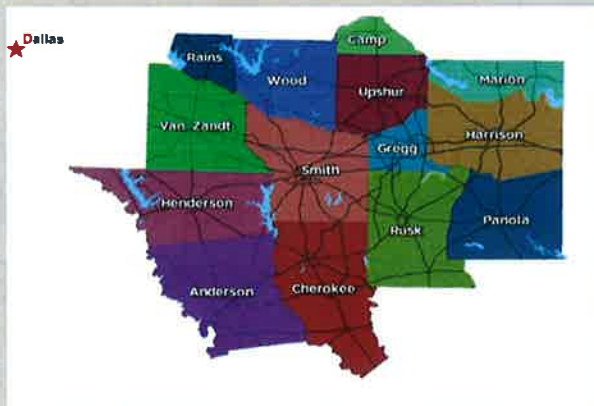


East Texas Council of Governments Fiscal Year 2014 - Budget and Planning Guide



David A. Cleveland, Executive Director
3800 Stone Road
Kilgore, Texas 75662

Judge Thomas Cravey, Chairman
Camp County

Established: 1970
East Texas State Planning Region (6)
Area: 10,022 square miles
Population: 805,074



3800 STONE ROAD
KILGORE, TEXAS 75662
903/984-8641 · FAX 903/983-1440

SERVING A FOURTEEN COUNTY REGION

September 1, 2013

ETCOG Board of Directors:

Offered for your review and consideration is the Budget and Planning Guide for the East Texas Council of Government's operations for the fiscal year ending September 30, 2014.

While the state of the national economy as well as that of the local economy has improved during this current fiscal year, the recovery has not been as robust as needed to give confidence that past funding levels for grant programs will be achieved any time in the near future. Because it is not expected to make appreciable improvements in the near term, it is more important than ever to maximize the resources available to us in providing the highest levels of service and support to the citizens of our communities.

While it is still too early to tell what the full impact of the re-organizational changes that were made in 2012 and have in fact continued during the current fiscal year will be, we are optimistic that those changes coupled with advancement in the re-design and use of our computer network and system, will make ETCOG more likely to absorb reduced funding in the future.

Finally, it should be noted that in 2013, A 2% cost-of-living increase was approved by the Executive Committee which was applied in October. During the current fiscal year there were also market adjustments for several employees across divisional lines based on new duties that resulted from the re-organization effort. For these reasons and in light of the tight budget constraints also being experienced by our member agencies, no across the board adjustments are recommended nor have funds been budgeted for a merit pool for FY 2014.

I am grateful for your ongoing support as we continue to evolve into the organization you need and want us to be. As we move toward the new fiscal year, please accept this note as my personal invitation to share your thoughts, concerns and ideas concerning how we can serve you better. While we cannot meet every need, rest assured that, as our Customer Service Creed states, we will "look for a way to say yes" every time you call on any member of the ETCOG Team. I look forward to another year in your service.

With best wishes, I am

Sincerely yours;

David A. Cleveland
Executive Director

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EAST TEXAS COUNCIL OF GOVERNMENTS

MEMBER GOVERNMENTS

AUGUST 2013

COUNTIES:

Anderson
Camp
Cherokee
Gregg
Harrison

Henderson
Marion
Panola
Rains
Rusk

Smith
Upshur
Van Zandt
Wood

CITIES:

Alba
Alto
Arp
Athens
Beckville
Big Sandy
Brownsboro
Bullard
Caney
Canton
Carthage
Chandler
Clarksville
Coffee
East Mountain
East Tawakoni
Edgewood
Elkhart
Emory
Eustace
Frankston
Gallatin
Gilmer
Gladewater

Grand Saline
Gun Barrel City
Hallsville
Hawkins
Henderson
Jacksonville
Jefferson
Kilgore
Lakeport
Lindale
Log Cabin
Longview
Mabank
Malakoff
Marshall
Mineola
Moore Station
Mt. Enterprise
Murchison
New London
New Summerfield
Noonday
Ore City
Overton

Palestine
Palestine
Payne Springs
Pittsburg
Point
Quitman
Reklaw
City of Rusk
Seven Points
Star Harbor
Tatum
Tool
Trinidad
Troup
Tyler
Van
Warren City
Waskom
Wells
White Oak
Wills Point
Winnsboro
Winona
Yantis

EAST TEXAS COUNCIL OF GOVERNMENTS

MEMBER GOVERNMENTS

AUGUST 2013

INDEPENDENT SCHOOL DISTRICTS:

Athens ISD	Neches ISD
Carthage ISD	New Summerfield ISD
Frankston ISD	Ore City ISD
Gilmer ISD	Overton ISD
Grand Saline ISD	Rains ISD
Harmony ISD	Slocum ISD
Jefferson ISD	Tatum ISD
Lanesville ISD	Troup ISD
Longview ISD	Westwood ISD
Mt. Enterprise ISD	Yantis ISD

SPECIAL PURPOSE DISTRICTS:

9-1-1 Network of East Texas
Kilgore College
Marion County SWCD
Panola College
Trinity Valley Community College
Tyler Junior College
Upshur-Gregg SWCD #417
Wood County SWCD #444

RIVER AUTHORITIES:

Sabine River Authority
Upper Neches River Municipal Water Authority



our Commitment

Vision

We are a trustworthy organization committed to providing leadership, education, and financial resources to our 14 county region.

Mission

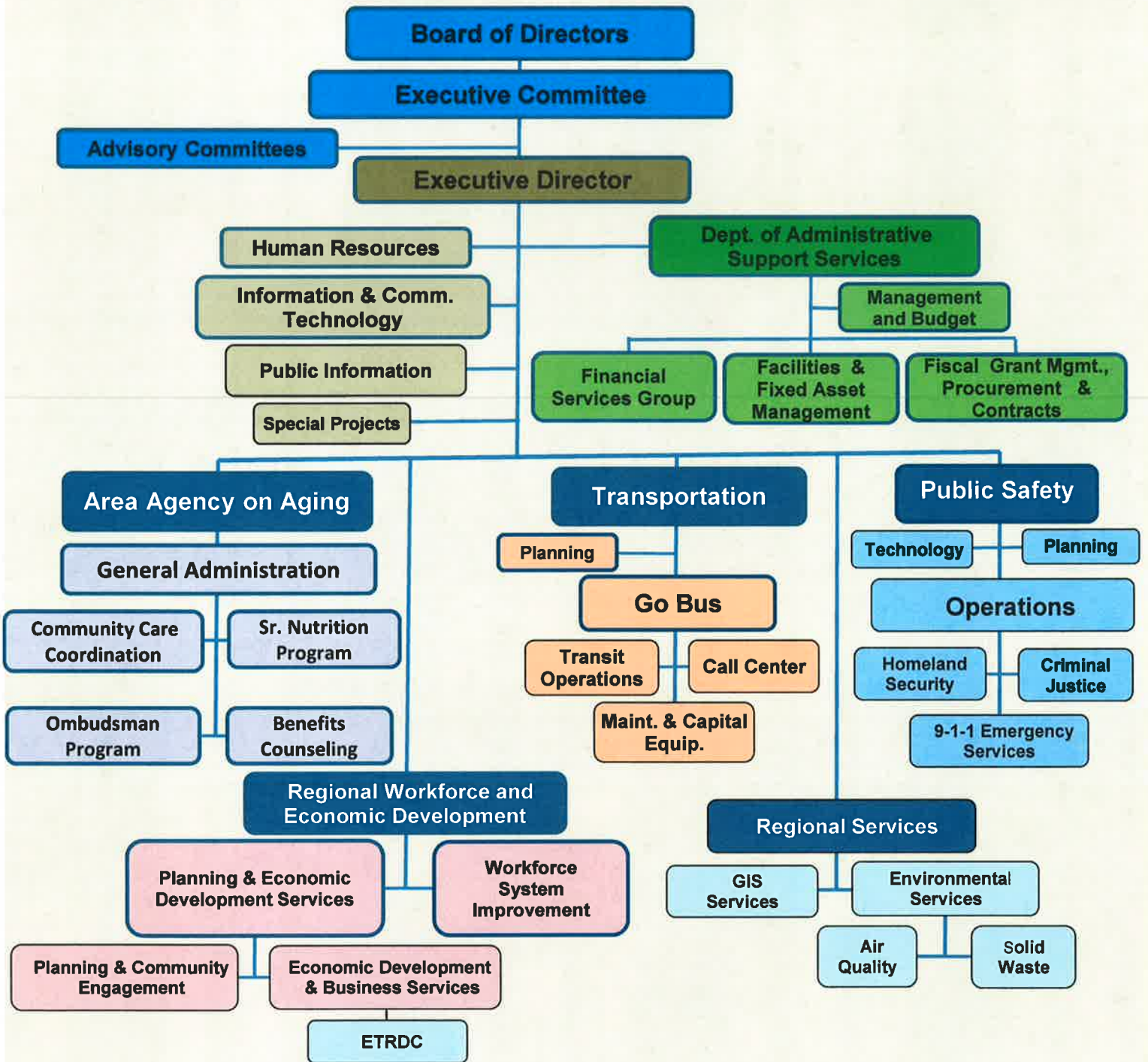
In order to improve the Quality of Life for all of our citizens, ETCOG pledges all of its resources to educate and assist its members to accomplish their goals.

Core Business Services

Coordinating comprehensive planning to improve the quality of life in East Texas through:

- Workforce & Economic Development Solutions: providing skilled employees to meet employers' needs and employment driving training for job seekers.
- Aging: advocating and supporting independence for seniors.
- Transportation: providing mobility solutions through multi-modal planning with emergencies to first responders.
- Public Safety: providing grant guidance, technical assistance and training for public safety professionals and technology tools for decision-making.

EAST TEXAS COUNCIL OF GOVERNMENTS ORGANIZATIONAL CHART - 2014



Section I

Overview

The principal purpose of ETCOG is to administer and manage all of the state and federal grant programs for which it receives funds. Through various grant funding mechanisms ETCOG is able to administer grants for five major service areas that include Workforce Development, Area Agency on Aging (AAA), Transportation, Public Safety and Regional Services. Each of these Divisions may be subdivided into more specific programs that correspond more or less to the grants that are received to fund them. Each collection of programs under a single Division is, to a great extent, directed by state agencies that oversee the distribution of funds allocated by the state legislature for each of the programs. The State in turn requires adherence to specific processes and procedures for receiving, disbursing, accounting for and reporting the use of funds flowing from the federal government through the state or in some cases directly from the state.

Preparation of the 2013-14 was somewhat easier than the prior year in that the structural reorganization efforts that occurred in 2013 were mostly completed and those persons most affected have settled into their new roles. New procedures and duties and responsibilities have been defined and the organization as a whole is functioning as anticipated. The most critical function still in development is Information and Communication Technology. There have been improvements in operations in this area over the current fiscal year with many changes planned for the forthcoming fiscal year. In all, structure of the organization has been made more agile to adapt to changes in focus and amounts of federal and state funding that will be available in the coming years.

The "Summary Listing of Estimated Revenue by Funding Source" as shown on page 2, is designed to emphasize the fact that the bulk of funding (74%) from the federal government with 23% being contributed by the State. This means that over 97% of funding for programs managed by ETCOG are grants or direct funding from higher level government sources.

The "Estimated Expenditures" shown on page 3, reflects that 76% of Expenditures are for payments made to Contractors for administering grant funds, paying operational costs as well as participant costs. The remaining 24% is used for ETCOG expenses with the bulk of those funds being used for personnel costs (13%).

Table II – Prior Years Actual and FY 2014 Estimates, shows that the level of grant funding has decreased by only 1.2%. While this does not seem significant, the decreases in some programs were mitigated by the existence of some carryover funds and advanced funding mechanism for some of the major grants. As these funds are used up earlier in the budget year there will be less of a cushion in the future and the full impact of the decreases will be felt. It is expected that once this cushion is used up, the decreases in the coming years will be more pronounced. Additionally, Table II contains a further breakdown of expenses into traditional" objects of expenditures" as normally used by Local Governments. The final line on this table shows the growth in FTE of ETCOG over the last several years.

Under Section II which follows, the most relevant aspects of financial information, staffing, objectives and performance measures for each program are recorded.

Summary Listing of Estimated Revenue by Funding Source FY 2014

Federal Awards \$ 28,800,149

Federal awards received from the federal government through the State of Texas are the largest source of funding received by the ETCOG. Revenues are received from the U.S. Departments of Labor, Agriculture, Health and Human Services, Commerce, Housing and Urban Development, Justice, Energy, Transportation, Homeland Security and the Veterans Benefits Administration.

State Awards 9,041,607

State revenues for ETCOG come from the Texas Workforce Commission (TWC), the Texas Department of Aging and Disability Services (DADS), the Office of the Governor Criminal Justice Division (CJD), the Texas Commission on Environmental Quality (TCEQ), the Commission on State Emergency Communications (CSEC), and the Texas Department of Transportation (TxDot).

Local Cash Match 329,495

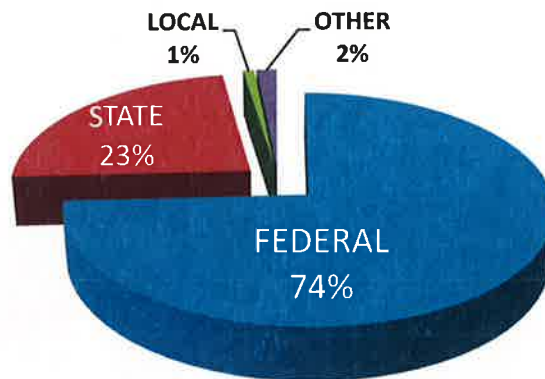
Local cash match is provided in part by the Counties for the Economic Development grant. Local membership dues are also received from cities, counties, and special districts. Membership dues are utilized for general council expenditures and to match various federal and state programs.

Other Income 590,427

Other income includes revenues for ETRDC Service Fees, Chapman Revolving Loan fees, Transportation Bus Fares, Geographic Information Systems (GIS) Services, Investment income and match for transportation operations provided by the Texas Department of Aging and Disability.

Total \$ 38,761,678

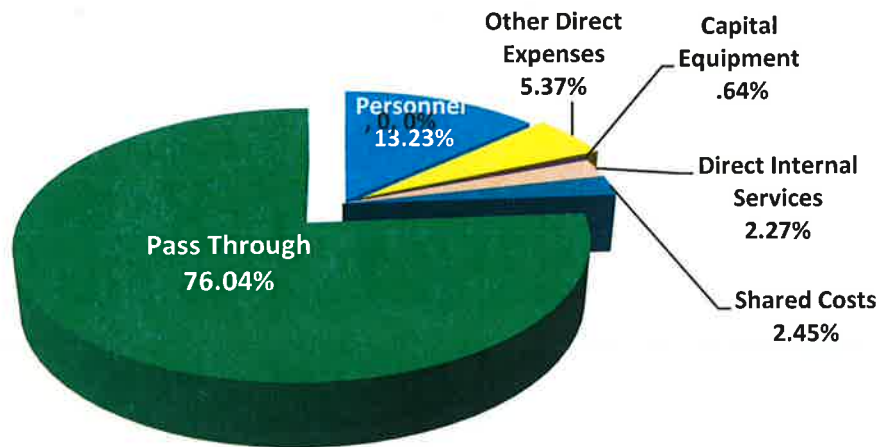
Percentage Breakdown of Estimated Revenue by Source:



Summary Listing of Estimated Expenditure Amounts by Category FY 2014

<u>Personnel</u>	<u>\$5,129,736</u>
Personnel costs include salaries and benefits for ninety-five full-time employees and forty-seven part-time employees. Benefits for full-time employees include paid leave (vacation, sick, holiday's), longevity, workers compensation, disability, pension and hospitalization.	
<u>Other Direct Program Expenses</u>	<u>2,078,621</u>
Other Direct expenses include professional and contract services, travel, training, insurance and bonding, communications, office supplies and membership dues.	
<u>Capital Equipment</u>	<u>250,000</u>
Capital equipment includes purchases of \$5,000 or more that have a useful life of more than one year.	
<u>Direct Internal Expenses</u>	<u>877,578</u>
Direct internal expenses include costs of Human Resource Administration; Information Technology Expenses and Facility Costs.	
<u>Shared Costs</u>	<u>949,818</u>
Shared costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportional to the results achieved.	
<u>Pass Through</u>	<u>29,475,925</u>
Funds which the East Texas Council of Governments has oversight and monitoring responsibilities through contractual agreements with various sub-recipients for the delivery of service in the fourteen county region.	
Total <u>\$38,761,678</u>	

Percentage Breakdown by Estimated Expenditures by Category:



**EAST TEXAS COUNCIL OF GOVERNMENTS
TABLE 1 - SUMMARY OF OVERALL REVENUE AND EXPENDITURES BY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	General Fund	Special Revenue Funds	Internal Service Funds	Total All Funds	Component Unit ETRDC	Interlocal Total	Reporting Entity Eliminations	Reporting Entity Direct Charges
REVENUE								
FEDERAL	\$ -	\$ 28,800,149	\$ -	\$ 28,800,149	\$ -	\$ 28,800,149	\$ -	\$ 28,800,149
STATE	-	9,041,607	-	9,041,607	-	9,041,607	-	9,041,607
LOCAL	187,766	329,495	1,820,893	2,338,154	-	2,338,154	(2,008,659)	329,495
OTHER	19,675	528,207	-	547,882	62,219	610,101	(19,675)	590,426
TOTAL OVERALL REVENUE	\$ 207,441	\$ 38,699,458	\$ 1,820,893	\$ 40,727,791	\$ 62,219	\$ 40,790,010	\$ (2,028,334)	\$ 38,761,678
EXPENDITURES								
SALARIES	\$ 30,680	\$ 3,701,351	\$ -	\$ 3,732,031	\$ 12,513	\$ 3,744,544	(30,680)	\$ 3,713,864
FRINGE	15,146	1,410,069	-	1,425,214	5,803	1,431,017	(15,146)	1,415,872
TRAVEL	3,000	192,230	-	195,230	1,900	197,130	(3,000)	194,130
PROFESSIONAL SERVICES	9,000	389,349	-	398,349	25,000	423,349	(9,000)	414,349
COMMUNICATIONS EXPENSES	7,700	204,387	-	212,087	6,000	218,087	(7,700)	210,387
OTHER DIRECT PROGRAM EXP.	89,204	1,255,254	-	1,344,458	4,500	1,348,958	(89,204)	1,259,754
EQUIPMENT EXPENSES	44,226	250,000	-	294,226	-	294,226	(44,226)	250,000
DIRECT INTERNAL SERVICES	-	874,466	874,466	1,748,932	3,112	1,752,044	(874,466)	877,578
SHARED EXPENSES	8,485	946,427	946,427	1,901,339	3,391	1,904,730	(954,912)	949,818
PASS THROUGH EXPENSES	-	29,475,925	-	29,475,925	-	29,475,925	-	29,475,925
TOTAL OVERALL EXPENDITURE	\$ 207,441	\$ 38,699,458	\$ 1,820,893	\$ 40,727,791	\$ 62,219	\$ 40,790,010	\$ (2,028,334)	\$ 38,761,678

Note: Portions of this schedule may reflect rounding differences.

Table II: Special Revenue Funds – Prior Years Actual & 2014 Estimate

BUDGET CATEGORY	FY2011 Actual	FY2012 Actual	FY2013 ORIGINAL BUDGET	FY2014 RECOMMENDED BUDGET	DIFFERENCE 2012- 2013
Federal Assistance	33,724,023	28,443,636	28,952,794	28,800,149	(152,645)
State Assistance	8,947,356	8,136,349	9,422,561	9,041,607	(380,954)
Local Assistance	252,854	224,370	308,336	329,495	21,159
Other Income	663,678	568,139	559,902	590,427	30,525
TOTAL BUDGETED REVENUE	43,587,911	37,372,494	39,243,593	38,761,678	(481,915)
Salaries	3,013,489	2,986,894	3,407,748	3,713,864	306,116
Other Benefits	582,136	406,919	473,051	502,020	28,969
Hospitalization	369,123	374,454	475,897	466,185	(9,712)
Pension	352,508	326,820	420,682	447,666	26,984
TOTAL SALARIES AND FRINGE	4,317,256	4,095,087	4,777,378	5,129,736	352,358
Staff In-Region Travel	43,518	69,546	47,752	42,585	(5,167)
Staff out-of-Region Travel	139,856	104,305	105,807	102,345	(3,462)
Committee & Board Member Travel	47,425	52,603	40,800	49,200	8,400
TOTAL DIRECT TRAVEL EXPENSES	230,799	226,454	194,359	194,130	(229)
Contract Services	738,003	686,297	441,781	297,161	(144,620)
Insurance & Bonding	120,254	108,911	131,505	117,188	(14,317)
TOTAL DIRECT PROFESSIONAL SERVICES	858,257	795,208	573,286	414,349	(158,937)
Public Education	227,655	87,278	126,641	111,825	(14,816)
Communications	70,388	83,793	137,154	73,067	(64,087)
Meetings & Conferences	43,298	24,004	33,561	25,495	(8,066)
TOTAL DIRECT COMMUNICATION EXPENSE	341,341	195,075	297,356	210,387	(86,969)
Supplies	55,145	66,295	61,592	151,438	89,846
Copier costs	11,505	15,047	12,525	14,450	1,925
Training costs	352,373	211,396	56,029	158,356	102,327
Membership Dues	35,882	26,134	30,400	30,955	555
Remote space & storage costs	76,819	103,186	25,750	20,204	(5,546)
Computer Maintenance & Repairs and Software	24,846	116,345	373,976	89,996	(283,980)
Repairs & Maintenance	46,862	86,252	7,725	7,355	(370)
Fuel - Transportation	657,773	692,146	585,000	675,000	90,000
Maintenance - Transportation	152,573	138,771	80,000	59,000	(21,000)
Vehicle Supplies - Transportation	9,080	5,512	5,000	3,500	(1,500)
Inspection - Transportation	595	1,504	500	500	-
Towing - Transportation	12,114	13,804	5,000	5,000	-
Tires - Transportation	58,690	55,246	19,815	19,000	(815)
Brakes - Transportation	24,640	33,465	15,000	15,000	-
Oil - Transportation	18,383	24,299	10,000	10,000	-
Operations & Individual Training Accounts	-	212,781	-	-	-
Capital Equipment	539,117	1,094,699	524,296	250,000	(274,296)
OTHER DIRECT PROGRAM EXPENSES	2,076,396	2,896,882	1,812,608	1,509,754	(302,854)
TOTAL PASS THROUGH	34,303,150	27,821,288	30,004,806	29,475,925	(528,881)
TOTAL DIRECT PROGRAM EXPENSES	42,127,199	36,029,994	37,659,793	36,934,281	(725,512)
Human Resource Cost Center	152,022	137,483	185,630	254,916	69,286
Innovation & Efficiency Cost Center	141,020	42,224	-	-	-
Information Technology	134,798	94,587	204,716	429,154	224,438
Facilities	101,635	133,972	175,000	193,508	18,508
TOTAL DIRECT INTERNAL SERVICES	529,475	408,266	565,346	877,578	312,232
Total Shared Costs	931,238	934,234	1,018,454	949,818	(68,636)
TOTAL PROG. OPERATION EXPENSES	43,587,911	37,372,494	39,243,593	38,761,678	(481,915)
FTE POSITIONS	92.98	129.31	140.75	150.00	9.25

SECTION II

Divisional Summaries

Information contained in this Section is intended to provide the approving authority as well as all other interested parties such as public officials whose agencies will receive the delivered services, an easily digestible description of the funding, organization and quantity of resources that will be managed by ETCOG during the forthcoming fiscal year, plus glimpses of current performance and anticipated objectives of program delivery.

The format and content of budgetary information includes i.) sources and amounts of funding for each budgeted program; ii.) current as well as anticipated outcomes that are closely related to each source of funding and are quantified in the form of "Performance Measures" for each funded activity iii.) descriptions of how resources are organized to deliver the services to be funded; and iv.) human resources expected to be needed to deliver the desired services.

Grant Programs administered by ETCOG fall into four major categories. These include **Regional Workforce for Economic Development, Area Agency on Aging, Transportation and Public Safety**. Organizationally, they represent the four operating Divisions of the COG. Several other smaller grant or fee for services programs are grouped under the title Regional Services. One other program description has been added this year which is presentation of revenue estimates and estimated amounts for line item expenditures of Local Funds. In each case, the framework for presenting the relevant information includes a brief description of the overall purpose of the Division; highlights of the current year accomplishments; and issues, challenges or strategic plans for the forthcoming year.

This is followed by a breakdown of the major sources of funding for each program, giving a brief description of the intent of the grants listed and the amount of funds expected to be available for FY 2014. Embedded in the source of funds listing are **performance measures** that are related to the specific objectives of the grant funds. For the most part they are in the format required by the funding agencies but generally identify quantities of work or percentages of completion of work accomplished compared to a standard. An example of this format is provided in **Illustration 1** on the following page.

These descriptions are followed by **Illustration 2** whose basic framework is the organizational structure of the Division. Each organizational unit identified in the Division contains a brief description of its function, scope of work or services managed; the financial resources, that is the budgeted amount proposed for the 2014 Fiscal Year, in comparison with that budgeted in the prior year; and the number of employees (FTE – Full time Equivalent Positions) assigned to the organizational unit. Finally in the lower right hand corner of the illustration you will find, a summary of budgeted amounts broken down by traditional line item categories.

Illustration 1

FUNDING STREAMS

Funding Source 1 - Description of where the funding comes from and its use.

Measure	2013 est	2013 actual	2014 Est.
Performance measure related to funding			

Funding Source 2 - Description of where the funding comes from and its use.

Measure	2013 est	2013 actual	2014 Est.
Performance measure 1.			
Performance measure 2.			

FY 2014

\$ 1,000,000

↑ Estimated Funding amount for FY 2014

↓

\$ 500,000

Illustration 2

EAST TEXAS COUNCIL OF GOVERNMENTS

Division Name

General description of divisional focus and responsibilities.

Investment	2012-13	2013-14	Prior Fiscal Year Column & Proposed FY 2014 Column.
Administration	\$ XX,XXX	\$ XX,XXX	Expenditures for Grant Administration
Program	XX,XXX	XX,XXX	Expenditures charged to program as direct expenses.
Pass Through & Operations	XX,XXX	XX,XXX	Amount paid to Contractors or Operational Costs.
Total Investment	\$ XX,XXX	\$ XX,XXX	Total Budget for respective Years.
Total Employees	XX.X FTE	XX.X FTE	Total Number of Full-time Equivalent positions.

First Level Subdivision - Organized by Function or Funding Source

Description of first level Program Functions.

Investment in	2012-13	2013-14	Prior Fiscal Year Column & Proposed FY 2014 Column.
Administration	\$ XX,XXX	\$ XX,XXX	Expenditures charged to program as direct expenses.
Program	XX,XXX	XX,XXX	Total Budget for respective Years.
Total Investment	\$ XX,XXX	\$ XX,XXX	Total Number of Full-time Equivalent positions.
Total Employees	XX.X FTE	XX.X FTE	

Total Budget by Division for previous fiscal year and Proposed for forthcoming fiscal year.

SUMMARY TOTAL BUDGET - FY 2014		
SUMMARY TOTAL BUDGET - FY 2014		
EXPENDITURES		
Total Personnel	\$ 980,000	\$ 865,914
Total Travel Expenses	47,500	45,206
Total Shared Costs	19,520	17,400
Total Pass Through	46,020	40,800
TOTAL BUDGET	\$ 1,093,040	\$ 969,320

Divisional Summaries beginning with Regional Workforce for Economic Development begins on the following page.

Division for Regional Workforce and Economic Development

ETCOG serves as the administrative and fiscal entity for the Workforce Investment Act (WIA) programs as designated by an MOU between The Chief Elected Officials (CEO) Board and the East Texas Workforce Development Board.



Based on the 2012 Workforce Operation Review (WOR), ETCOG merged separate and distinct disciplines into an effective component for the economic engine of our 14-county region; the Division of Regional Workforce and Economic Development. ETCOG recognizes the Workforce Solutions East Texas (WSET) Board's vision of an active and coordinated economic development program and a premier workforce rests on attracting primary employers to the region and providing a trained workforce; prepared and ready to work from day one. Employers determine the knowledge, skills and abilities (KSAs) required to produce products. Training and education providers develop curriculum to supply workers' KSAs. WSET's network delivers the infrastructure to support workers need, including subsidized child care, temporary assistance, training and testing services to transition to new career fields.

This past year, ETCOG's strategy for meeting its mission; to improve the quality of life for all of our citizens, included the migration of payment processing functions; management of training agreements; addition of staff for more frequent, timely monitoring and technical assistance reviews; and, oversight and technical assistance for the performance measures of the Workforce and Childcare programs. Results include meeting the youth goal, placement in employment and education and a new Choices strategy, resulting in a steady improvement of the Choices performance measure.

WSET is aggressively working with our network providers in the transfer of Adult Basic Education programs from the Texas Education Agency to the Texas Workforce Commission. TWC commended WSET for its teamwork approach; ensuring even rural providers don't operate in isolation.

TWC expanded the Non-Custodial Parent Program (NCP) to Van Zandt County. At this time, WSET achieved the highest retention rate for NCP in the state. This and other best practices implemented in East Texas prompted TWC to request staff share its implementation of pre-employment trainings in customer service, manufacturing and OSHA at two statewide trainings events.

ETCOG continues to meet challenges and issues through strategic planning. We successfully reconfigured the WSET Tyler Center to achieve significant costs savings while maintaining capacity. We are providing ongoing services for worker layoffs in Longview and Tyler. We are continuing the expansion of the WorkKeys initiative in the Longview/Gregg County Area and beyond.

FUNDING STREAMS - Workforce and Economic Development

FY 2014

Child Care Services (CCS) - Provides subsidized child care to public assistance recipients and low-income parents who are employed or attending school.

\$ 15,352,528

Measure	2 Yrs ago YE	Prior Year End	Current Target	Performance	Status
Avg. # Children Served Per Day - Combined	3,307	3,429	3,039	3,146	Meeting

Workforce Investment Act -- (WIA) The Workforce Investment Act of 1998 is designed to meet the needs of business and job seekers wishing to further their careers.

\$ 6,983,863

Measure	2 Yrs ago YE	Prior Year End	Current Target	Performance	Status
WIA Adult Entered Employment (Nat. Rpt)	76.71%	67.20%	64.60%	65.20%	Meeting
WIA DW Entered Employment (Nat. Rpt)	80.63%	77.53%	71.70%	76.32%	Meeting
Total Job Seekers Employment Retention	81.75%	82.12%	79.00%	82.26%	Meeting
WIA Youth Literacy/Numeracy Gains	56.00%	31.11%	50.50%	50.49%	-

Supplemental Nutrition Assistance Program (SNAP) - Seeks to provide employment services to those individuals receiving food stamps with the goal of self-sufficiency.

\$ 1,001,202

Measure	2 Yrs ago YE	Prior Year End	Current Target	Performance	Status
Staff Guided Entered Employment	67.53%	69.08%	70.10%	72.15%	Meeting
Employment Retention Rate	76.64%	77.51%	78.00%	76.88%	Missing

Temporary Assistance for Needy Families (TANF) – Employment services which are offered through the Choices Program to recipients of TANF.

\$ 2,031,218

Measure	2 Yrs ago YE	Prior Year End	Current Target	Performance	Status
Choices Entered Employment	80.94%	80.45%	- *	83.92	-

* New Measure

Targeted Training and Employment Aide –These programs specific categories of the unemployed such as veterans, Trade Adjustment Assistance Services, (TAA), Wagner-Peyser Employment Services (ES), Noncustodial Parent Choices (NCP), etc.

\$ 1,173,716

Economic Development – Funding for these activities come from an Economic Development Administration Grant , the ETRDC and Chapman Loan Program and a CDBG grant.

\$ 244,905

Total

\$ 26,787,432

EAST TEXAS COUNCIL OF GOVERNMENTS

Regional Workforce for Economic Development

ETCOG subcontracts WIA workforce training and workforce center (one-stop) services to Dynamic Workforce Solutions (DWS). The contractor for child care programs is Neighborhood Centers Inc. (NCI). ETCOG staff is responsible for managing each of the 15 State and Federal Grants that fund Divisional Programs.

Workforce Solutions East Texas is comprised of full service workforce centers in Longview, Marshall, Palestine, Tyler, Athens, Canton, Carthage, Emory, Gilmer, Henderson, Jacksonville, Jefferson, Pittsburg and Quitman.

	<u>2012-13</u>	<u>2013-14</u>
Investment		
Administration	\$ 1,943,298	\$ 1,998,358
Program	\$ 420,343	\$ 598,328
Pass Through & Operation	\$ 26,082,701	\$ 24,190,746
Total Investment	\$ 28,446,342	\$ 26,787,432
Total FTE's Workforce/Economic Dev	26.15 FTE	25.02 FTE

Planning & Economic Development Services

Workforce System Improvement

Planning & Community Engagement

This 8.9 Member Team provides administrative support to the Workforce and Economic Boards; guides program development and resource generation; and performs integrated and strategic planning for program alignment.

This ten member team focuses on initiating program improvements; improving technical support and training for contractor staff and more thorough and rigorous monitoring of Contractor performance. The team partners with Service Contractors in program implementation and goal achievement.

	<u>2012-13</u>	<u>2013-14</u>
Investment		
Administration	\$ 908,284	\$ 833,021
Program	\$ 63,557	\$ 173,241
Total Investment	\$ 971,841	\$ 1,006,262
Total FTE's	7.31 FTE	8.88 FTE

	<u>2012-13</u>	<u>2013-14</u>
Investment		
Administration	\$ 799,954	\$ 920,432
Program	\$ 356,786	\$ 425,087
Total Investment	\$ 1,156,740	\$ 1,345,519
Total FTE's	16.49 FTE	14.06 FTE

Economic Development & Business Services

This 2.08 member team supports local economic developers; provides liaison to Trade Associations and Chambers of Commerce; and coordinates deployment of rapid response teams as needed.

	<u>2012-13</u>	<u>2013-14</u>
Investment		
Workforce Grants	\$ -	\$ -
Economic Development Funds	\$ 235,060	\$ 244,905
Total Investment	\$ 235,060	\$ 244,905
Total FTE's	2.35 FTE	2.08 FTE

SUMMARY TOTAL BUDGET - Workforce - Economic Development		
<u>EXPENDITURES</u>	<u>FY 2013</u>	<u>FY 2014</u>
Personnel	\$ 1,501,224	\$ 1,634,069
Travel Expenses	84,241	86,789
Professional Services	90,784	93,774
Communications Expenses	94,047	85,042
Other Direct Prog. Expenses	60,981	67,376
Direct Internal Expenses	212,330	327,074
Shared Costs	320,035	302,562
Pass Through	26,082,701	24,190,746
TOTAL EXPENDITURES	\$ 28,446,343	\$ 26,787,432

EXPENDITURES from Listed Funding Sources.	
ETRDC	\$ 121,231
EDA	111,000
Community Development	12,674
Total Investment	\$ 244,905

Area Agency on Aging Division

The Aging Division provides nutrition services, in-home personal and skilled nursing care coordination, dental care subsidies, home repair, information, referral and assistance support, benefits counseling, ombudsman's services and transportation funding for East Texas Seniors.



AAA of East Texas in collaboration with seniors groups in cities and counties serves seniors throughout the fourteen counties served by the East Texas Council of Governments. Working alongside Workforce Solutions East Texas, AAA shares an office in Tyler, Texas.

The AAA Advisory Board provides policy direction and oversight for Aging programs. Direction and support is also provided by the Texas Department of Aging and Disabilities (DADS) headquartered in Austin. The AAA Advisory Board members are nominated by local elected officials and approved by the East Texas Council of Government's Executive Committee. The Aging Advisory Committee is comprised of representative from each of the fourteen counties served by the East Texas Council of Governments.

The Area Agency on Aging is a program of the East Texas Council of Governments serving Anderson, Camp, Cherokee, Gregg, Harrison, Henderson, Marion, Panola, Rains, Rusk, Smith, Upshur, Van Zandt and Wood counties.

In 2013, the Area Agency on Aging Department partnered with Texas Medical Foundation (TMF) Health Quality Institute, Austin, TX to promote a new program educating the public about the importance of preventing and controlling diabetes. The Diabetes Education Empowerment Program (DEEP) is a free, 6 week class targeting African Americans with diabetes who receive Medicare. Twenty-five per cent of African American women over the age of 55 have the disease and 25% of all African American between the ages of 65 and 74 have diabetes. African Americans are more likely to die from the disease and more than twice as likely to suffer devastating complications, such as kidney disease, blindness and amputations.

AAA was recently awarded a Sub-Grantee from the United Way of Tarrant County. This grant is the Federal Navigator Marketplace grant for outreach and assistance for the Affordable Care Act. Our responsibility is assist persons in a 14 county area. There are 71,000 plus uninsured person in our 14 county area that will need assistance in taking advantage of the provisions of the ACA. AAA will partner with the Aging Disability Resource Center (ADRC) and the East Texas Center for Independent Living (ETCIL), Tyler to do this work.

FUNDING STREAMS

AAA

FY 2014

Senior Nutrition Program

Title III Part C1 & C2 -To support nutrition services including nutritious meals, nutrition education and other appropriate nutrition services for older Americans in order to maintain health, independence

\$ 1,988,537

Measure	2013 Est	2013 Actual	2014 Est.
# of persons receiving congregate meals.	1,650	1,213	1,200
# of congregate meals served.	12,330	63,560	75,050
Average cost per congregate meal.	5.84	6.44	6.50
# of persons receiving home delivered	2,475	2,132	2,000
# of home-delivered meals served.	350,027	241,785	259,355

Community Care Coordination

Title III Part E - Services for: (1) Family caregivers; and (2) grandparents or older individuals who are relative caregivers.

\$ 850,639

Measure	2013 Est	2013 Actual	2014 Est.
# of persons receiving care coordination.	970	287	425
Average cost per care coordination	\$ 295.74	\$ 373.54	\$ 313.00

Benefits Counseling

Title III Part D - Funds are provided for disease prevention and health promotion services including health counseling and educational services for individuals and primary care givers and quality of life.

\$ 443,602

Measure	2013 Est	2013 Actual	2014 Est.
# persons receiving legal assist. <60	190	786	700
# persons receiving legal assist. >60	85	717	650

Ombudsman Program

Title III Part B –Provides transportation services, in-home services, and caregiver support services, this program insures that elders receive the services they need to remain independent.

\$ 341,778

Measure	2013 Est	2013 Actual	2014 Est.
Active Number of certified Ombudsmen	72	43	72
# visits to assisted living facilities.	480	394	500
# of assisted living facilities visited.	82	78	80

Total \$ 3,624,556

EAST TEXAS COUNCIL OF GOVERNMENTS

Area Agency on Aging

The Aging Division provides nutrition services, in-home personal and skilled nursing care coordination, dental care subsidies, home repair, information, referral and assistance support, benefits counseling, ombudsman's services and transportation funding for East Texas Seniors.

General Administration

General Administration provides management and oversight for all AAA operations.

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Administration	\$ 129,134	\$ 203,384
	\$ -	\$ -
Total Investment	\$ 129,134	\$ 203,384

Total FTE	1.17 FTE	2.47 FTE
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Community Care Coordination

Provide respite and supplemental services to family caregivers on a short-term basis to allow temporary relief from caregiving responsibilities, reduce caregiver stress, and reduce the risk of premature institutional placement of the care recipient.

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Program Management	\$ 285,908	\$ 314,937
Pass Through	612,006	535,702
Total Investment	\$ 897,914	\$ 850,639
Funded FTE	4.37 FTE	4.63 FTE
Unfunded FTE	0.50 FTE	0.50 FTE
Total FTE	4.87 FTE	5.13 FTE

Ombudsman Program

The Ombudsman Program advocates for care for residents in nursing homes and assisted living facilities. They identify, investigate and resolve complaints made by, or on behalf of, residents and provide services to help in protecting health, safety, welfare and rights.

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Program Management	\$ 315,085	\$ 341,778
Pass Through	-	-
	\$ 315,085	\$ 341,778
Total FTE	4.50 FTE	4.50 FTE
Total Employees AAA	17.85 FTE	18.60 FTE

Senior Nutrition Program

The Sr. Nutrition program is contracted out to several specialized vendors and funded through pass throughs from AAA.

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Program Management	\$ 153,408	\$ 148,741
Pass Through	1,812,504	1,636,412
Total Investment	\$ 1,965,912	\$ 1,785,153
Total FTE	1.73 FTE	1.43 FTE

Benefits Counseling

The SHIP grant provides all Medicare eligible individuals information, counseling, and assistance on health insurance matters. It helps to provide accurate and objective health insurance information, assistance in making informed health coverage decisions, and understanding related rights and protections.

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Program Management	\$ 327,301	\$ 348,264
Pass Through	118,654	95,338
Total Investment	\$ 445,955	\$ 443,602
Funded FTE	5.08 FTE	4.58 FTE
Unfunded FTE	0.50 FTE	0.50 FTE
Total FTE	5.58 FTE	5.08 FTE

SUMMARY TOTAL BUDGET -

Area Agency on Aging

<u>EXPENDITURES</u>	<u>2012-13</u>	<u>2013-14</u>
Personnel	\$ 769,446	\$ 911,739
Travel Expenses	49,368	45,206
Professional Services	42,700	17,400
Communications Exp.	48,425	40,800
Other Direct Prog. Exp.	66,116	49,701
Direct Internal Exp.	70,749	123,441
Shared Costs	164,032	168,817
Pass Through	2,543,164	2,267,452
TOTAL EXPENDITURES	\$ 3,754,000	\$ 3,624,556

Transportation Division

The Federal Transit Administration's Non-Urbanized Transportation program (Section 5311) provides the framework for public transportation since 1990. ETCOG's service was provided through a subcontract until September 2007, when ETCOG brought transportation operations in-house. The majority of matching funds required by the federal program are provided by TxDOT, with additional support through contracts with ETCOG's Aging Department, The City of Marshall, Kilgore College and others



GoBus provides demand response rural transportation to all fourteen ETCOG counties plus three flex routes in the City of Marshall. ETCOG is working to fully implement available software to handle growing ridership more efficiently and effectively. A transportation planner was added to staff to enable the division to meet its goals.

While ETCOG's transportation focus has been providing rural public transportation, it recently established the East Texas Rural Planning Organization in 2011. The RPO will coordinate all multimodal transportation planning for our fourteen county region. While the RPO and its technical advisory committee are still in the developmental stages, the RPO was instrumental in assisting TxDOT and the region in the search for funds to upgrade the US 69 corridor through the City of Wells. The RPO submitted a TIGER grant proposal and assisted in submitting an EDA grant request to expand a two lane choke point of this important hurricane evacuation route to four lanes .

Objectives for the FY 2014 include, utilizing funds strategically to increase public transportation services throughout the region; continue to support EasTexConnects as its lead agency and work with stakeholders and potential customers to facilitate coordination of public transit services by exploring partnerships for seamless travel among intercity bus, Amtrak, local bus systems, and other providers in both the public and private sectors; work to increase local financial support, both cash and in-kind, of ETCOG's transportation services and continue to build an effective Rural Planning Organization for the region.

FUNDING STREAMS

Transportation

FY 2014

Federal

US Department of Transportation – Funding from this source (5311) is used to finance administration, Operations and part of the Preventive maintenance Program. **\$ 1,663,671**

The 5310 Federal Grant, JARC and VCR Capital fund the Preventive Maintenance Program and Capital Equipment acquisitions. **627,559**

State

Texas Department of Transportation- The State of Texas Funds public and mass transportation projects under Transportation Code, Chapter 456. **1,198,300**

Dept of Aging and Disability : **249,651**

Local

Local revenue is generated from contributions by the City of Marshall and Kilgore College plus fares and donations made by users of the system. **172,165**

Total **\$ 3,911,346**

Performance Measures for Transportation are not tied to a particular funding source as is found with other programs. The following measures are deemed most relevant with providing indicators of operational efficiency.

Measures	<u>2011-2012</u>	<u>2012-2013 (estimates)</u>
Investment	\$ 916,732	\$ 680,942
Unlinked Passenger Trips	160,417	138,115
Cost Per Rev. Hour	\$ 47.19	\$ 47.57
Cost Per Rev. Mile	\$ 2.32	\$ 2.39
Deadhead Ratio	13.1	12.85
# Passengers per Rev Mile	0.11	0.11
# Passengers per Hour	2.23	2.11
Operating cost per trip/passenger	\$ 21.12	\$ 22.61

EAST TEXAS COUNCIL OF GOVERNMENTS

Transportation Division

ETCOG has been providing rural public transportation since 1990. Primary customers are elderly, persons with disabilities, and low-income residents, increases in gasoline prices and the GoBus branding campaign have expanded ridership beyond the traditional rural customer base.

Administration

General Administration provides management and oversight for all Transportation Operations.

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Administration	\$ 1,092,271	\$ 1,253,054
Total Investment	\$ 1,092,271	\$ 1,253,054
Total FTE	5.40 FTE	6.05 FTE

Planning (RTCP)

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
RTCP Funding	\$ 69,718	\$ 60,559
Total Investment	\$ 69,718	\$ 60,559
Total FTE	0.60 FTE	0.45 FTE

GoBus

Transit Operations

The Federal Transit Administration's Non-Urbanized Transportation program provides the framework for public transportation programs in rural areas. This program is state and federally funded through TXDOT, the Workforce Program (JARC), Aging Division, City of Marshall, Ranger Program and others.

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Transit Operations	\$ 1,740,361	\$ 1,923,471
Total Investment	\$ 1,740,361	\$ 1,923,471
Funded FTE	48.07 FTE	48.06 FTE
Unfunded FTE	2.00 FTE	9.30 FTE
Total FTE	50.07 FTE	57.90 FTE

Call Center

The Flex route and on demand nature of the system requires a considerably dedicated group of Call Center Specialist that take 100's of calls for service every day and translates them into customized routes for the drivers to follow each day.

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Call Center Operations	\$ 234,053	\$ 224,262
Total Investment	\$ 234,053	\$ 224,262
Funded FTE	6.17 FTE	7.30 FTE
Unfunded FTE	1.00 FTE	0.00 FTE
Total FTE	7.17 FTE	7.30 FTE

Maintenance and Capital Equipment

The majority of maintenance for the GoBus fleet is contracted out to Longview Transit. The Capital Equipment account is used to purchase replacement buses and other equipment needs each year.

Maintenance (PVM)	\$ 135,315	\$ 210,000
Capital Equipment	231,000	240,000
Total Investment	\$ 366,315	\$ 450,000
Total FTE	0.00 FTE	0.00 FTE

Total FTE Transportation	63.24 FTE	71.70 FTE
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SUMMARY TOTAL BUDGET - Transportation Division

<u>EXPENDITURES</u>	<u>2012-13</u>	<u>2013-14</u>
Personnel	\$ 1,749,234	\$ 1,908,982
Travel Expenses	21,700	20,000
Professional Services	160,308	129,314
Communications Exp.	43,094	41,000
Other Direct Prog. Exp.	745,815	947,397
Capital Equipment	231,000	240,000
Direct Internal Exp.	178,660	271,187
Shared Costs	372,907	353,466
Pass Through	-	-
TOTAL EXPENDITURES	\$ 3,502,718	\$ 3,911,346

Public Safety Division

In previous years the 9-1-1 Emergency Services function has been treated as a separate Division within ETCOG's organizational structure, apart from the Division of Public Safety. In view of the fact that funding for both Public Safety Programs and 9-1-1 emergency services are trending downward, it is reasonable to begin to reintegrate these programs into a single department as was done in the past. In fact this is the most common arrangement that is found in other Regional Councils around the State.



The Public Safety Division provides training and technical assistance to agencies within the 14-county region in the areas of criminal justice, juvenile justice, victim services, police training, homeland security, emergency management and hazard mitigation. Through its 9-1-1 Emergency Services Regional Program ETCOG performs strategic planning, implementation, and maintenance to support ten of its fourteen counties' 9-1-1 systems as authorized by legislation. 9-1-1 program staff is responsible for database, network, equipment, services and support. Technologies addressed include traditional wire line services, cellular, VoIP (Voice over Internet Protocol), converged services, addressing, GIS, Mapping, and Telephone Device for the Deaf. In support of these efforts the ETCOG 9-1-1 staff supports local governments through addressing in eight counties and eighteen cities.

During the 2013 fiscal year, the merged Department of Public Safety also went through a similar Organizational Review Exercise that was accomplished in the Workforce/Economic Development Division the year before. In light of fewer dollars that will be available for Homeland Security Grants in general and administration of that grant in particular, staffing changes needed to be made to reflect more emphasis on the 9-1-1 Emergency Services function and less on Homeland and Criminal Justice Programs.

Challenges posed by implementation of the MPLS system for the PSAPs, introduction of new software and changes in funding for this program guided the re-organization effort that resulted in establishment of a new Operations Management function and team.

In the forthcoming year, a complete operational review of the new system will be accomplished and a decision made on upgrades or changes that will need to be made to maximize the utility and cost effectiveness of the centralized system. Software will be added to assist in the correction and updating of the 9-1-1 addressing database which should result in faster and better response times to 9-1-1 calls for emergency services.

FUNDING STREAMS

Public Safety

FY 2014

U.S. Department of Homeland Security -Grant to prevent, deter, respond to, and recover from incidents of terrorism.

\$ 176,379

Measures	<u>2011-2012</u>	<u>2012-2013</u> <u>(re-estimates)</u>	<u>FY 2014 Est.</u>
Number of first responders participating in Homeland Security Training	149	191	30

U.S. Department of Justice – To increase programs related to delinquency prevention and reduction and juvenile justice system improvement.

Police Training Grant –

Office of the Governor, Criminal Justice Division (CJD) – To create and support programs that protect people from crime, reduce the number of crimes committed, and to promote accountability.

328,927

Measures	<u>2011-2012</u>	<u>2012-2013</u> <u>(re-estimates)</u>	<u>FY 2014 Est.</u>
Revise Regional Criminal Justice Community Plans	1	1	1
Hold CJAC meetings	3	2	2
Conduct Grant Application Workshops	3	4	4

Commission on State Emergency Communications (CSEC)- The To pay for planning and implementation of 9-1-1 service in their respective multi-county areas. Regions are reimbursed for documented authorized 9-1-1 program

3,136,203

County Addressing - Contracts with cities and Counties to provide 9-1-1 Addressing Services.

49,196

Measures	<u>2011-2012</u>	<u>2012-2013</u>	<u>FY 2014 Est.</u>
Number of PSAPs with equipment replaced	14	10	3
Total number of 9-1-1 calls	251,351	219,705	240,000
Number of reported 9-1-1 network outages that exceed 2 hours	5	2	2
Total number of Public Education items distributed	19,921	1,831	12,000
Provide training to dispatchers	122	102	95

Total \$ 3,690,705

EAST TEXAS COUNCIL OF GOVERNMENTS

Public Safety Division

The Public Safety Division provides training and technical assistance to agencies within the 14-county region in the areas of criminal justice, juvenile justice, victim services, homeland security, emergency management and hazard mitigation. The 9-1-1 Emergency Services Regional Program performs strategic planning, implementation, and maintenance to support ten of ETCOG's fourteen counties' 9-1-1 systems. 9-1-1 program staff is responsible for database, network, equipment services and support.

Administration

General Administration provides management and oversight for all Public Safety Programs.

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Administration	\$ 274,208	\$ 388,934
	-	-
Total Investment	\$ 274,208	\$ 388,934
Total FTE	1.88 FTE	2.56 FTE

Public Safety Operations

Homeland Security

Since 2003, Congress has provided funding to the States to strengthen critical infrastructure, purchase interoperable communications equipment, train first responders, and perform other tasks essential to ensure the security of the nation.

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Program Management	\$ 211,302	\$ 63,135
Pass Through Code Red	\$ 162,796	\$ 113,244
Total Investment	\$ 374,098	\$ 176,379
Total FTE	1.81 FTE	0.25 FTE

Criminal Justice

Criminal Justice programs provide support for Police Training and Criminal Justice. These projects fund training for new peace officers, jailers, and communication operators, assists those counties needing funds for juvenile detention services.

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Program Management	\$ 180,531	\$ 122,543
Pass Through	\$ 193,881	\$ 206,384
Total Investment	\$ 374,412	\$ 328,927
Total FTE	1.56 FTE	1.21 FTE

9-1-1 Emergency Services

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Program Management	\$ 434,987	\$ 483,075
Pass Through Code Red	\$ 1,021,012	\$ 2,313,390
Total Investment	\$ 1,455,999	\$ 2,796,465
Total FTE	6.00 FTE	6.00 FTE
Total FTE Public Safety	11.25 FTE	10.02 FTE

SUMMARY TOTAL BUDGET -

Public Safety Division

<u>EXPENDITURES</u>	<u>2012-13</u>	<u>2013-14</u>
Personnel	\$ 684,578	\$ 557,832
Travel Expenses	34,350	37,822
Professional Services	119,719	124,961
Communications Exp.	18,350	22,395
Other Direct Prog. Exp.	234,271	197,030
Direct Internal Exp.	85,282	128,195
Shared Costs	185,279	103,195
Pass Through	1,214,898	2,519,774
TOTAL EXPENDITURES	\$ 2,476,717	\$ 3,690,704

Regional Services

For 2014, only two of the 5 original programs are proposed to be carried forward under the Section Title "Regional Services". They do not lend themselves to being grouped in any of the four main categories of grants so the intent here is to place them in a stand alone "Section".



One other service program that had formerly been in the Transportation Division (GIS Services) is also proposed to be included in this section as it represents a service that is provided to operating Divisions within ETCOG as well as to member governments.

FUNDING STREAMS

Regional Services

FY 2014

AIR QUALITY

\$522,223

The Texas Legislature has provided rider funding to near-nonattainment areas (NNAs) to enable ozone air quality planning activities. Northeast Texas has used this funding to:

- Conduct the technical studies to understand ozone problems in Northeast Texas.
- Implement local emission reduction strategies.
- Join EPA's ozone "Early Action Compact" (EAC) program and submit a Clean Air Action Plan (CAAP).

SOLID WASTE

\$168,790

Grants are awarded to regional and local governments for municipal solid waste (MSW) management projects through the state's Regional Solid Waste Grants Program. The TCEQ is directed by the Legislature to dedicate one-half of the revenue generated by state fees on MSW disposed of at landfills to grants for regional and local MSW projects.

GIS SERVICES

\$56,565

Geographic Information System (GIS) provides powerful analytical and decision making tools to all facets of public governance. It is the goal of ETCOG to make GIS technology affordable and accessible to all member entities irrespective of their size or tax base.

EAST TEXAS COUNCIL OF GOVERNMENTS

Regional Services

During the 2012 reorganization and re-structuring of the Workforce Development Division, three regional services were identified that do not fit in with the core services provided in Workforce, Aging, Transportation or Public Safety but nevertheless are valuable services provided for the member agencies. The environmental activities of this Section are supervised by the Economic Development Lead. The GIS Function is located physically in the Transportation Division offices but provides GIS Services to Transportation, 9-1-1 Emergency Services and Environmental Services.

Air Quality

The Texas Legislature has provided rider funding to near-nonattainment areas (NNAs) to enable ozone air quality planning activities. Northeast Texas has used this funding to conduct technical studies to identify problems and develop solution for reducing emissions. These activities have been funded through the East Texas Council of Governments (ETCOG) under the technical direction of Northeast Texas Air Care (NETAC).

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Program Management	\$ 133,429	\$ 142,523
Pass Through	381,800	379,800
Total Investment	\$ 515,229	\$ 522,323
Total FTE	0.71 FTE	0.76 FTE

Solid Waste

Grants are awarded to regional and local governments for municipal solid waste (MSW) management projects through the state's Regional Solid Waste Grants Program. The TCEQ is directed by the Legislature to dedicate one-half of the revenue generated by state fees on MSW disposed of at landfills to grants for regional and local MSW projects.

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Program Management	\$ 64,992	\$ 50,637
Pass Through	\$ 137,943	\$ 118,153
Total Investment	\$ 202,935	\$ 168,790
Total FTE	0.61 FTE	0.47 FTE

GIS Services

Geographic Information System (GIS) provides powerful analytical and decision making tools to all facets of public governance. It supports transportation, economic development, aging, 9-1-1 Emergency Services and work force programs. It is the goal of ETCOG to make GIS technology affordable and accessible to all member entities irrespective of their size or tax base. GIS technology can be utilized for long range planning, zoning, code enforcement, building inspections, crime analysis, hazard mitigation, flood plain management, economic development and demographic analysis.

<u>Investment</u>	<u>2012-13</u>	<u>2013-14</u>
Program Management	\$ 52,356	\$ 56,525
Pass Through Code Red	\$ -	\$ -
Total Investment	\$ 52,356	\$ 56,525
Total FTE	1.81 FTE	0.47 FTE

SUMMARY TOTAL BUDGET -		
Regional Services		
EXPENDITURES	2012-13	2013-14
Personnel	\$ 122,898	\$ 117,614
Travel Expenses	4,700	4,313
Professional Services	47,650	48,900
Other Direct Prog. Exp.	31,000	29,400
Direct Internal Exp.	18,329	27,681
Pass-Through	519,748	497,953
Shared Costs	26,200	21,777
TOTAL EXPENDITURES	\$ 770,520	\$ 747,638

EAST TEXAS COUNCIL OF GOVERNMENTS

Local Funds

Local revenue comes from membership dues, interest income on idle Local funds and rebates from credit card purchases. These funds are essentially unrestricted but are used from time to time to help support Area Aging programs for example, make improvements to the ETCOG offices, provide local match, etc. Following is a detailed listing of the line items amounts that are proposed for FY 2014.

ETCOG BUDGET TEMPLATE		DIVISION NAME		
BY DIVISION		PROGRAM TITLE		LOCAL Funds
EAST TEXAS COUNCIL OF GOVERNMENTS		SUBPROGRAM TITLE		
BUDGET CATEGORY	G/L CODE	FY2013 ORIGINAL BUDGET	FY2013 Current Service Budget	Notes & Comments
Local Assistance		186,715	187,766	
Other Income		19,675	19,675	
TOTAL SOURCE OF FUNDS		206,390	207,441	
Salaries	5510	1,233	30,680	AAA Admin. Position
Fringe Benefits	5120	221	5,352	
Hospitalization	5071	173	5,085	
Pension	5080	204	4,708	
TOTAL SALARIES AND FRINGE		1,830	45,826	
Staff In-Region Travel	5310	395	500	
Staff out-of-Region Travel	5309	1,333	1,500	
Committee Travel	5311	662	1,000	
TOTAL DIRECT TRAVEL EXPENSES		2,389	3,000	
Contract Services	5291	7,902	8,000	
Insurance & Bonding	5711	1,000	1,000	
TOTAL DIRECT PROFESSIONAL SERVICES		8,902	9,000	
Public Education	5512	428	1,200	
Communications	5761	-	500	
Meetings & Conferences	5763	26,327	6,000	
TOTAL DIRECT COMMUNICATION EXPENSES		26,755	7,700	
Supplies	5510	6,381	6,500	
Copier costs	5620	900	900	
Membership Dues	5766	8,334	8,400	
Remote Storage & Facility Lease	5650	3,800	3,800	
Repairs & Maintenance	5725	2,320	2,500	
Capital Equipment & Fund Balance	5810	35,061	44,226	
Local Matching Allocation		75,272	67,104	AAA Local Cash Match
Disallowed Costs		34,447		
OTHER DIRECT PROGRAM EXPENSES		166,515	133,430	
Total Pass Through	7000			
TOTAL DIRECT PROGRAM EXPENSES		206,390	198,956	
Total Shared Costs	5901		8,485	
TOTAL PROGRAM OPERATION EXPENSES		206,390	207,441	
FTE POSITIONS		-	1.00	

Section III

Direct Internal Services

The East Texas Council of Governments (ETCOG) has developed an internal services allocation plan under the guidelines of OMB A-87, whereby costs of the following services can be charged to the various programs on a reasonable and consistent basis. Direct Internal Service expenses are charged to a cost pool and then allocated directly to the grants on a monthly basis.

The Human Resources Division administers all ETCOG personnel management policies, procedures and fringe benefits. Costs pooled here include any cost incurred in a human resource or payroll related function such as cost for salary and benefits for human resources and the payroll administrator, costs of processing payroll checks and other related expenses. The method of allocation is based on FTE.

Information Technology The costs included in the Information Technology cost pool include professional computer support related services, web support services, software upgrades and automation, support salaries and benefits, equipment and depreciation. The method of allocation is based on computer drops per employee.

Facilities These costs are allocated to the specific grants based on cost per square foot and direct charged salaries. Costs include utilities, maintenance, repairs and improvements of the ETCOG facilities.

Summary of Expenses for Direct Internal Services

	Human Resources		Information Technology		Facilities	
	2013	2014	2013	2014	2013	2014
	Budget	Estimate	Budget	Estimate	Budget	Estimate
Salaries and Benefits						
Salaries	120,770	169,935	88,402	30,141	-	42,294
Fringe Benefits	21,530	29,647	15,760	5,259	-	4,656
Medical	18,439	23,135	11,804	4,729	-	4,098
Pension	18,891	26,799	13,751	4,622	-	4,319
Subtotal	179,630	249,516	129,717	44,751	-	55,367
Travel						
Staff Travel	200	200	-	50	-	500
Out of Region Staff Travel	1,000	1,200	-	-	-	-
Subtotal	1,200	1,400	-	50	-	500
Professional Services						
Contract Services	-	-	-	225,428	-	-
Insurance & Bonding	800	-	-	-	3,100	5,000
Subtotal	800	-	-	225,428	3,100	5,000
Other Direct Expenses						
Office Supplies/Copier	1,000	1,500	-	-	8,000	8,000
Communications	2,000	1,500	-	33,960	-	-
Registration & Training	500	500	-	-	-	-
Membership Dues	500	500	-	-	-	-
Off-site Storage	-	-	-	-	-	-
Utilities	-	-	-	-	35,000	30,000
Repairs & Maintenance	-	-	65,000	10,000	94,259	60,000
Software - Maint. and License	-	-	-	57,048	-	-
Software - Purchase	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	34,641	34,641
Minor Office Equip/Supplies	-	-	-	41,250	-	-
Capital Equipment	-	-	10,000	16,667	-	-
Subtotal	4,000	4,000	75,000	158,925	171,900	132,641
TOTAL PROGRAM BUDGET	185,630	254,916	204,717	429,154	175,000	193,508

Section IV

Shared Costs

Indirect Internal Services are also referred to as “**SHARED COST**”. These are expenses incurred for joint or common purposes and may not be directly charged to a specific grant. Generally, shared costs benefit all programs while direct costs benefit programs specifically. OMB A-87 allows for the charging of shared costs not readily assignable to the cost objective specifically benefited without effort that is disproportionate to the results achieved.

SUMMARY OF FISCAL RESOURCES FOR SHARED COSTS

	Shared Costs		
	2013		2014
	Budget	Reforecast	Estimate
<u>Salaries and Benefits</u>			
Salaries	500,983	481,337	439,963
Fringe Benefits	79,428	74,634	71,373
Medical	64,067	51,405	48,848
Pension	69,405	64,693	63,563
Subtotal	713,883	672,069	623,747
<u>TRAVEL</u>			
Staff Travel	5,000	5,040	5,000
Out of Region Staff Travel	25,000	15,212	25,000
Committee Travel	13,500	11,612	13,500
Subtotal	43,500	31,864	43,500
<u>Professional Services</u>			
Contract Services	75,000	123,970	125,000
Insurance & Bonding	3,500	2,611	5,000
Subtotal	78,500	126,581	130,000
<u>Communications</u>			
Public Education	7,000	4,016	7,000
Communications	53,000	49,812	32,000
Meetings & Conferences	9,000	8,945	8,000
Subtotal	69,000	62,773	47,000
<u>Other Direct Expenses</u>			
Office Supplies	40,000	28,235	35,000
Copier Costs	20,000	15,735	20,000
Registration & Training	10,000	7,053	10,000
Membership Dues	20,000	15,577	20,000
Off-site Storage	1,500	1,440	1,500
Repairs & Maintenance	4,000	514	1,000
Depreciation Expense	8,071	8,071	8,071
Minor Office Equip/Supplies	10,000	1,953	10,000
Subtotal	113,571	78,578	105,571
TOTAL OTHER EXPENSES	304,571	299,796	326,071
TOTAL PROGRAM BUDGET	1,018,454	971,865	949,818

CALCULATION OF PROVISIONAL SHARED COST RATE

The Base Total Direct Labor and Benefits are calculated by adding salaries and benefits for all divisions including internal direct. Utilizing the formula for calculating the Shared Cost Rate as shown in the preceding, the Provisional rate for 2013 is calculated as follows:

$$\frac{(\$949,818) \text{ Total Shared Program Budget}}{(\$5,129,736) \text{ Base- Total Direct Labor and Benefits}} = \boxed{18.516 \%}$$

Shared Costs are charged to each grant based on the provisional rate established at the beginning of the fiscal year as shown above, in this budget document. The rate is multiplied by direct salaries and fringe benefits charged to a particular grant to arrive at the amount of Shared Costs that are allocated each month. At the end of the year, when actual total costs are known, adjustments are made to each grant based on the actual calculated rate.

APPENDICES:

APPENDIX - A

Budgetary Accounting Policies and Practices

REPORTING IN CONFORMITY WITH GAAP:

The East Texas Council of Governments (ETCOG) budget is prepared in accordance with generally accepted accounting principles and governmental accounting standards. These standards require that ETCOG's accounts be established on the basis of fund groups each of which is considered a separate accounting entity. The fund groups for ETCOG are divided into the following categories for budget purposes.

General Fund: This fund is the general operating fund of ETCOG and is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: These funds are to account for the proceeds of specific revenue sources that are legally restricted to specified purposes.

Internal Service Funds: These funds are used to account for activities conducted on a benefits received for service basis. The internal service plan accounts for allocation of certain services provided to other departments to provide a break even result.

The East Texas Regional Development Company is considered a discretely presented component unit.

BASIS OF ACCOUNTING:

The modified accrual basis of accounting is used by the special revenue funds. Under this basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accrual basis of accounting is used by the internal service funds whereby revenues are recognized when earned and expenses are recognized when the liability is incurred.

Retirement Plan:

The ETCOG retirement plan is a single employer money purchase plan, which is a defined contribution pension plan. Responsibility for the plan administration is with ICMA Retirement Corporation.

Accruals:

Sick leave and vacation leave are charged to an intermediate pool and distributed to the grant based on a percentage of direct charged salaries.

Indirect Costs:

ETCOG has prepared the budget for Fiscal Year 2014 based upon an 18.516% rate of direct charged salaries and fringe benefits. This rate will be submitted to the Texas Workforce Commission, which is ETCOG's State Single Audit Coordinating Agency, for approval.

CALCULATION OF FRINGE BENEFITS

Fringe benefits are allowances and services provided by the East Texas Council of Governments to its employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to the cost of vacation, holidays, sick leave, administrative leave, unemployment insurance and disability insurance. The cost of fringe benefits are generally allowable to the extent that the benefits are reasonable and are required by law, governmental unit-employee agreement, or an established policy of the governmental unit. The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, sick leave, holidays, court leave, military leave, and other similar benefits, are allowable if they are provided under established written leave polices, the costs are equitably allocated to all related activities including Federal awards and the accounting basis selected for costing each type of leave is consistently followed by the governmental unit.

Calculation of the Employee Accrued Leave Rate is shown in the following formula:

$$\frac{\text{Total Release Time and Benefits}}{\text{Chargeable Time Costs}} = \text{Provisional Employee Accrued Leave Rate \%}$$

The total annual release time for each employee is calculated and multiplied by his/her hourly rate to get annual costs for each full-time employee. The cost of miscellaneous benefits which include unemployment and disability insurance are also calculated. These costs are totaled to arrive at a total annual cost of release time and miscellaneous benefits for all Employees. Chargeable Time is then calculated by subtracting total released time salaries and part-time employee salaries from total salaries. The Employee Accrued Leave Rate, *i.e.* the rate used to distribute Fringe Benefit Costs to Federal and State Awards is derived from dividing Total Released Time costs plus Benefit costs by Chargeable Time for full-time employees.

The following table shows the calculations used to determine the **EMPLOYEE ACCRUED LEAVE RATE** for 2014.

Annual Cost of Release Time:		
Annual Leave	\$	209,323
Holidays		183,972
Sick Leave		137,979
Other Release Time		15,331
	Subtotal	546,605
Insurance:		
Unemployment Insurance		36,540
Disability Insurance		29,811
	Subtotal	66,351
		\$ 612,956
Total Gross Salaries	\$	4,942,816
Less Released Time		(546,605)
Less Part-time Employees		(882,792)
	Chargeable time	\$ 3,513,419

Release Time and Benefits / Chargeable time = Employee Accrued Leave Rate

<u>612,956</u>	17.45%
3,513,419	

APPENDIX C

TEXAS WORKFORCE COST POOLS FOR THE YEAR ENDED SEPTEMBER 30, 2014

Un-assignable direct costs are costs that can be identified with a specific TWC cost category, but not by TWC title. These costs will be pooled and allocated based on benefit derived from the TWC entitlements.

Organizational Information – Exhibit A sets forth an organizational chart that identifies all TWC departments and supporting departments.

Statement of Function and Benefit – The following is a list of types of direct un-assignable services and revenues provided, which are chargeable to the TWC cost pool.

- Program Income
- Salaries
- Benefits
- Group Hospitalization
- Pension Costs
- Staff Travel
- Committee Travel
- Professional Services
- Communication Expenses
- Other Expenses
- Capital Equipment
- Other Considerations

In regard to function and benefit, these are only the costs and revenues which directly benefit TWC entitlements.

Budgets – Direct un-assignable costs are maintained in the intermediate cost pools. The allocable direct costs are combined with direct costs of the TWC programs to determine the total TWC budgets.

Items of Expense – Allocable costs such as board meeting expense, etc. are recorded in intermediate cost pools then allocated to the relative TWC entitlement/program based on benefit derived.

Allocation Process – The East Texas Council of Governments primarily subcontracts all TWC services. Allocable administrative and program costs are maintained in pools then allocated based on direct charged salaries. The base for allocating unassignable direct costs will be shared in relation to the direct charged salaries of the related program on a monthly basis. The allocation base is dependent on the core programs of WIA, Child Care, SNAP and TANF funds. Other programs are not included in the allocation due to their temporary or insignificant funding dollars.

Supporting documentation will include employee time records and distribution schedules.

The TWC cost pool will be reviewed periodically to determine justification of current costs and basis of the allocation method used.

Certificate of Cost Pools

This is to certify that I have reviewed the cost pool proposal submitted herewith and to the best of my knowledge and belief:

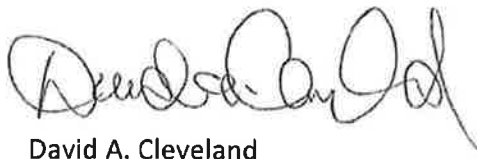
(1) All costs included in this proposal October 1, 2013 establish billing or final cost pool rates for the fiscal year ending September 30, 2014 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost pool allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as a cost pool item have not been claimed elsewhere. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the rate.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986, (31 USC et seq.), and the Department of Labor's implementing regulations, (29 CFR Part 22), the False Claims Act (18 USC 287 and 31 USC 3729); and the False Statement Act (18 USC 1001), I declare to the best of my knowledge that the foregoing is true and correct.

Governmental Unit: East Texas Council of Governments

Signature:



Name of Authorized Official: David A. Cleveland

Title: Executive Director

Date of Execution: 10-1-13

APPENDIX E

SUMMARY OF REVENUE AND EXPENDITURES BY SERVICE PROGRAM FOR THE YEAR ENDED SEPTEMBER 30, 2014

	WORKFORCE & AREA AGENCY					Reporting Entity Direct Charges
	ECONOMIC DEV	ON AGING	Public Safety	Transpor- tation	Regional Services	
<u>REVENUE</u>						
FEDERAL	\$ 23,050,589	\$ 3,217,180	\$ 241,149	\$ 2,291,230	\$ -	\$ 28,800,148
STATE	3,571,212	180,622	3,400,360	1,198,300	691,113	9,041,607
LOCAL	44,400	112,930	-	172,165	-	329,495
OTHER	121,231	113,825	49,196	249,651	56,525	590,428
Total Special Revenue	\$ 26,787,432	\$ 3,624,557	\$ 3,690,705	\$ 3,911,346	\$ 747,638	\$ 38,761,678
<u>EXPENDITURES</u>						
SALARIES	\$ 1,116,861	\$ 656,384	\$ 375,979	\$ 1,484,073	\$ 80,566	\$ 3,713,864
FRINGE	517,207	255,355	181,353	424,909	37,047	1,415,872
TRAVEL	86,789	45,206	37,822	20,000	4,313	194,130
PROFESSIONAL SERVICES	93,774	17,400	124,961	129,314	48,900	414,349
COMMUNICATIONS EXPENSES	85,042	40,800	22,395	41,000	21,150	210,387
OTHER DIRECT PROGRAM EXP.	57,376	49,701	197,030	947,397	8,250	1,259,754
EQUIPMENT EXPENSES	10,000	-	-	240,000	-	250,000
DIRECT INTERNAL SERVICES	327,074	123,441	128,195	271,187	27,681	877,578
SHARED EXPENSES	302,563	168,817	103,195	353,466	21,777	949,818
PASS THROUGH EXPENSES	24,190,746	2,267,452	2,519,774	-	497,953	29,475,925
Total Budgeted Expenditures	\$ 26,787,432	\$ 3,624,557	\$ 3,690,705	\$ 3,911,346	\$ 747,638	\$ 38,761,678

Note: Portions of this schedule may reflect rounding differences.

APPENDIX F

DETAILED LISTING OF LINE ITEM EXPENDITURES BY SERVICE PROGRAM FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXPENDITURES	Indirect	Internal Services	Workforce & Economic Dev.	AAA	Public Safety	Transp.	Regional Services	Reporting Entity Direct Charges
Salaries	\$ 439,963	\$ 242,370	\$ 1,116,861	\$ 656,384	\$ 375,979	\$ 1,484,073	\$ 80,566	\$ 3,713,864
Fringe Benefits	71,373	39,562	194,849	90,966	64,660	137,490	14,056	502,020
Hospitalization	48,848	31,962	149,940	82,062	58,729	165,040	10,414	466,185
Pension	63,563	35,740	172,418	82,327	57,965	122,379	12,578	447,666
Total Personnel	623,747	349,634	1,634,068	911,739	557,332	1,908,982	117,614	5,129,736
Staff In-Region Travel	5,000	750	17,105	12,206	7,774	4,000	1,500	42,585
Staff out-of-Region Travel	25,000	1,200	40,334	21,000	28,598	10,000	2,413	102,345
Committee Travel	13,500	-	29,350	12,000	1,450	6,000	400	49,200
Total Travel Expenses	43,500	1,950	86,789	45,206	37,822	20,000	4,313	194,130
Contract Services	125,000	225,428	73,049	10,000	119,798	46,314	48,000	297,161
Insurance & Bonding	5,000	5,000	20,725	7,400	5,163	83,000	900	117,188
Total Professional Services	130,000	230,428	93,774	17,400	124,961	129,314	48,900	414,349
Public Education	7,000	-	62,425	23,500	900	6,000	19,000	111,825
Communications	32,000	35,460	5,117	15,000	17,600	33,500	1,850	73,067
Meetings & Conferences	8,000	-	17,500	2,300	3,895	1,500	300	25,495
Total Communication Expenses	47,000	35,460	85,042	40,800	22,395	41,000	21,150	210,387
Supplies	45,000	50,250	11,214	14,856	16,226	105,042	4,100	151,438
Copier Costs	20,000	500	9,800	2,100	550	2,000	-	14,450
Training Costs	10,000	500	22,962	4,400	127,544	3,000	450	158,356
Membership Dues	20,000	500	12,800	3,600	2,355	12,000	200	30,955
Remote Space/Storage Costs	1,500	-	600	19,604	-	-	-	20,204
Computer Maint., Repairs & Software	-	57,048	-	2,141	46,500	37,855	3,500	89,996
Repairs, Maintenance & Utilities	1,000	100,000	-	3,000	3,855	500	-	7,355
Fuel -Transportation	-	-	-	-	-	675,000	-	675,000
Maintenance -Transportation	-	-	-	-	-	59,000	-	59,000
Vehicle Supplies - Transportation	-	-	-	-	-	3,500	-	3,500
Inspection - Transportation	-	-	-	-	-	500	-	500
Towing - Transportation	-	-	-	-	-	5,000	-	5,000
Tires - Transportation	-	-	-	-	-	19,000	-	19,000
Brakes - Transportation	-	-	-	-	-	15,000	-	15,000
Oil - Transportation	-	-	-	-	-	10,000	-	10,000
Depreciation Expenses	8,071	34,641	-	-	-	-	-	-
Capital Equipment	-	16,667	10,000	-	-	240,000	-	250,000
Total Other Direct Prog. Expenses	105,571	260,106	67,376	49,701	197,030	1,187,397	8,250	1,509,754
Human Resource Cost Pool	-	-	60,871	37,611	25,074	125,369	5,993	254,916
Innovation & Efficiency Cost Pool	-	-	-	-	-	-	-	-
Information Technology	-	-	170,484	85,831	70,225	85,831	16,784	429,154
Facilities	-	-	95,719	-	32,896	59,987	4,905	193,508
Total Direct Internal Expenses	-	-	327,074	123,441	128,195	271,187	27,681	877,578
Total Shared Costs	-	-	302,563	168,817	103,195	353,466	21,777	949,818
Total Pass Through	-	-	24,190,746	2,267,452	2,519,774	-	497,953	29,475,925
	(949,818)	(877,578)						
TOTAL BUDGETED EXPENDITURES			\$ 26,787,432	\$ 3,624,557	\$ 3,690,705	\$ 3,911,346	\$ 747,638	\$ 38,761,678

Note: Portions of this schedule may reflect rounding differences.

APPENDIX G

SHARED COSTS COMPARISON TO ALLOWABLE EXPENDITURES FOR THE YEAR ENDED SEPTEMBER 30, 2014

Indirect or shared costs can be allocated in many different ways by entities that appear to be very similar such as regional planning commissions or councils of governments. Based on the unique programs of each entity and whether services are provided within the entity or subcontracted the basis for allocation may vary using different methodologies. One method is not preferable from another, the test is whether or not the methodology properly allocates the costs incurred fairly and equitably among the programs benefited. As a comparison to entities that may distribute indirect costs based on total allowable expenditures, ETCOG presents this percentage for analysis.

DEPARTMENT	Shared Costs	Personnel Costs	Allocation as percent of Personnel	Allowable Costs Less Capital Outlay	Shared Costs as a Percentage of Total Costs
WORKFORCE & ECONOMIC DEV	302,563	1,634,068	18.52%	26,777,432	1.13%
AREA AGENCY ON AGING	168,817	911,739	18.52%	3,570,246	4.73%
PUBLIC SAFETY	103,195	557,332	18.52%	3,690,705	2.80%
TRANSPORTATION	353,466	1,908,982	18.52%	3,671,346	9.63%
REGIONAL SERVICES	21,777	117,614	18.52%	747,638	2.91%
TOTAL	949,818	5,129,736	18.52%	38,457,367	2.47%